

INSTRUCTION SHEET FOR THE TRANSACTION PRIVILEGE (SALES) AND USE TAX (TPT) LICENSE APPLICATION

GENERAL INFORMATION

Every person desiring to engage or continue in business activities within the City upon which a Privilege Tax is imposed must have a tax license. A separate license is required for each Mesa business location, business name or commercial rental property that you have.

Approval of the application is for the limited purpose of granting the applicant a Transaction Privilege Tax License to conduct taxable business activities within the City of Mesa. **The license must be issued prior to the start date to avoid late fees.**

Fees

All applications must include the application fee. Effective 1/1/2015 the TPT license application fee is \$20 and an additional \$10 late fee if the license is applied for after the business start date. (The fee is \$50 if business started prior to 12/31/2008. The fee is \$30 if business started after 1/1/2009 and before 1/1/2015; and an additional fee of \$15 if the license is applied for after the business start date.) **NOTE: All fees are nonrefundable.**

Start Date (**THIS IS MANDATORY**)

Provide the start date of the first taxable business activity in Mesa for the business entity you are applying for.

SECTION I: Type of Application

Select the type of application request. An entity change is a type of ownership change such as an individual owner to a corporation or a partnership to an individual. Entity and ownership changes require a new license to be issued. If you are doing a name or location change include the date of change or your application will be returned. **Be sure to close your old license when you have submitted the last monthly return under the old business.**

Commercial, Apartment Rental or Residential Rental Properties

All rental income is taxable. Each rental location **MUST** have a separate license. Property managers applying on behalf of a client: the property owner's name and information must be in all sections. Section III may contain the property manager's information. The owner must sign the application. Submit a Power of Attorney form for each client with the TPT license application.

SECTION II: Business Information

Business Name

List the name you are doing business as (DBA). If you do not have a separate DBA name, list the company name or owner of the business, first, mi, last.

Location Address

Enter the actual business location address, including the suite, unit or apartment numbers, not a PO box or Postal Mailbox.

If the license is for commercial property rental, enter the commercial property address. Each commercial property must have its own license.

If the license is for apartment rental, enter the rental property address. Each apartment rental property must have its own license.

If the license is for residential rental, enter the rental property address. Each residential property must have its own license.

SECTION III: Mailing Address

This section is for the person or business responsible for receiving and preparing the Mesa tax returns.

If the mailing address is different than the business address, complete this section. Include suite numbers, as all mail will be sent to this address.

SECTION IV: Business Ownership & Record Location

Ownership

Indicate the ownership type. Corporations need to indicate the state in which they were incorporated.

Owners/Partners/LLP/LLC Members or Officers

All corporations must provide officer and statutory agent information. LLC's and LLP's must provide at least one members information. General partnerships must provide a list of all partners.

Statutory Agent

The name and phone number of your Statutory Agent is required if you are a corporation. If you have nexus in Arizona, an Arizona agent must be listed.

Records Location

Complete this section if the business records are not kept at the location listed in Section II. Use the physical address – not a PO Box.

SECTION V: Business Type

Check all types of business activity that you will be conducting in Mesa.

Nature of Business

Provide a detailed description of your business activity. If your activity is retail sales, list the type of items sold. If your activity is construction contracting, list the type of construction performed. A contractor must also provide their Arizona Registrar of Contractors number.

Method of Reporting

Mark cash receipts if you recognize income based upon the date you receive the funds. Mark accrual if you recognize income based upon when the income is earned.

Provide the total number of employees you anticipate will be located in Mesa.

SECTION VI: Business Premises Status

Do you own your business location? If no, complete the landlord information.

If your business is at a Mesa residence, you need to complete and sign the Residential Business Locations form. Businesses at commercial locations must complete the Commercial Business Locations form.

SIGN AND DATE THE APPLICATION AND REMIT WITH THE APPLICABLE APPLICATION FEE. FOR INDIVIDUAL OWNERSHIP, YOU MUST PROVIDE PROOF OF LAWFUL PRESENCE IN THE UNITED STATES.

THE APPLICATION MUST BE SIGNED BY AN OFFICER, MEMBER, PARTNER OR OWNER OF THE BUSINESS.

NOTE: The Transaction Privilege Tax License expires each year on December 31st. The renewal fee is \$20 annually.

NOTICE TO SOLE PROPRIETOR, INDIVIDUAL AND/OR HUSBAND & WIFE BUSINESSES

All persons applying for municipal licensing as Individuals, Sole Proprietors, or Husband & Wife businesses, must provide evidence of their legal right to be in the United States in compliance with A.R.S. 41-1080, also known as the "Legal Arizona Workers Act."

If applying by mail, applicants must submit the eligibility form with the application. Please indicate, by checking the appropriate box, which of the 12 forms of documentation will be provided to verify legal status under federal law. Return the completed eligibility form along with the application, applicable fees and a copy of the documentation showing your legal status.

If applying in person at the Licensing Office, applicants must show one of the 12 types of documentation listed on the eligibility form with the application and applicable fees. The eligibility form will be completed upon presentation of the documentation.

Per State law, the City of Mesa Licensing Office cannot issue a license unless it first receives a copy of one of the specified forms of identification and a signed eligibility form.

*****NOTE: A Government issued photo ID must be presented with any document that does not contain a photograph of the individual.**

LICENSING ELIGIBILITY

Before issuing a license to an individual, the individual must present one of the following documents to the municipality indicating that the individual's presence in the United States is authorized under federal law:

Check the box next to the document indicating lawful presence.

*****NOTE: A Government issued photo ID must be presented with any document that does not contain a photograph of the individual.**

| | |
|--|---|
| | An Arizona driver license issued after 1996 or an Arizona non-operating identification license. |
| | A driver license issued by a state that verifies lawful presence in the United States. (See Overview of States' Driver's License Requirements) NOT accepted: HI, NM, UT, WA Note: a WA "Enhanced" Driver License is acceptable |
| | A birth certificate or delayed birth certificate issued in any state, territory or possession of the United States. |
| | A United States certificate of birth abroad. |
| | A United States passport or passport card. |
| | A foreign passport with a United States visa. |
| | An I-94 form with a photograph. |
| | A United States citizenship and immigration services employment authorization document or refugee travel document. |
| | A United States certificate of naturalization. |
| | A United States certificate of citizenship. |
| | A tribal certificate of Indian blood. |
| | A tribal or bureau of Indian affairs affidavit of birth. |
| | <u>Description</u> of other ID issued by: U.S. Government, other State government, an agency of this State or a political subdivision of this state that requires proof of citizenship or lawful alien status before issuance. |

This provision does not apply to an individual, if EITHER:

1. BOTH of the following apply:
 - a. The individual is a citizen of a foreign country or, if at the time of application, the individual resides in a foreign country.
 - b. The benefits that are related to the license do not require the individual to be present in the United States in order to receive those benefits.

OR

2. ALL of the following apply:
 - a. The individual is a resident of another state.
 - b. The individual holds an equivalent license in that other state and the equivalent license is of the same type being sought in this state.
 - c. The individual seeks the Arizona license to comply with this state's licensing laws and not to establish residency in this state.

Signature of applicant

Date

Signature of municipal employee

Date



TRANSACTION PRIVILEGE (SALES) & USE TAX APPLICATION

**LATE FEES APPLICABLE IF NOT LICENSED ON BUSINESS START DATE - NON-REFUNDABLE LICENSING FEE -
 EFFECTIVE 1/1/2015 \$20 LICENSE APPLICATION FEE**

| | | | | | |
|---|--------------|--|----------|--|------------------------|
| \$50 FOR BUSINESS START DATES PRIOR TO 12/31/08; \$30 FOR BUSINESS START DATES AFTER 12/31/2008 & BEFORE 1/1/2015 | | | | | |
| Incomplete forms may not be processed. See reverse side for instructions. | | | | | |
| SECTION I: TYPE OF APPLICATION | | | | | |
| Check one: <input type="checkbox"/> New Business/Entity Change <input type="checkbox"/> New Owner of Existing Business | | Former Owner Name (if applicable) | | | |
| Check any that apply: <input type="checkbox"/> Business Name Change <input type="checkbox"/> Location Change | | Current City License # | | Date of Change (required for Bus or Loc change) | |
| SECTION II. BUSINESS INFORMATION | | | | | |
| Business Name: Company, "DBA" or Individual (first, mi, last) | | | | | |
| Location Address: (actual street address of the commercial rental property, retail store, restaurant, etc. NOT A PO BOX NUMBER OR POSTAL MAIL BOX) | | | | | |
| City | | State Zip | | Business Phone Number (including area code) | |
| Corporate or LLC Name (if different from business name) | | | | Corporate Phone Number (including area code) | |
| Corporate or LLC Address (Street, City, State, Zip) | | | | | |
| State License # | | START DATE IN MESA (REQUIRED) | | Federal ID # | |
| Email Address | | | | | |
| SECTION III. MAILING ADDRESS | | | | | Office Use Only |
| Mailing Name | | | | | License # |
| Mailing Address | | | | | |
| City | | State Zip | | Phone Number (including area code) | |
| SECTION IV. BUSINESS OWNERSHIP & RECORD LOCATION | | | | | |
| Ownership: <input type="checkbox"/> Individual <input type="checkbox"/> LLC <input type="checkbox"/> Corporation - State _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Ltd. Partnership <input type="checkbox"/> Other _____ | | | | | |
| Owners, Partners, LLC Members, or Officers (For Additional Names, Please Attach List) | Name | | | Title | |
| | Home Address | | | Social Security # | |
| | City | State | ZIP Code | Phone No. () | |
| | Name | | | Title | |
| | Home Address | | | Social Security # | |
| | City | State | ZIP Code | Phone No. () | |
| Corporate or LLC Statutory Agent | | Name | | | Phone No. () |
| Location Where Business Records Are Kept | | Name | | | Phone No. () |
| Address | | City | | State | ZIP Code |
| Section V. Business Type | | | | | |
| Business Type | | <input type="checkbox"/> Retail Sales <input type="checkbox"/> Internet/online Sales <input type="checkbox"/> Const/Contracting <input type="checkbox"/> Restaurant/Bar <input type="checkbox"/> Job Printing <input type="checkbox"/> Hotel/Motel <input type="checkbox"/> Commercial Rental <input type="checkbox"/> Wholesaler <input type="checkbox"/> Personal Property Rental <input type="checkbox"/> Telecommunications <input type="checkbox"/> Advertising/Publishing <input type="checkbox"/> Manufacturer <input type="checkbox"/> Use Tax <input type="checkbox"/> Residential Rental # of units _____ (attach list of all rental addresses) <input type="checkbox"/> Amusement | | | |
| Describe Nature of Business | | Contractors # | | | |
| Check method you will use in submitting reports: <input type="checkbox"/> Cash Receipts <input type="checkbox"/> Accrual | | | | # of employees in Mesa | |
| Section VI. Business Premises Status | | | | | |
| Check one: | | Is this a residence? <input type="checkbox"/> Yes <input type="checkbox"/> No Do you agree to follow all residential zoning requirements? <input type="checkbox"/> Yes <input type="checkbox"/> No Do you own your business location? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| If no, complete Landlord/Property Manager information | | Landlord/Property Manager Name | | | |
| Address | | Phone # () | | Do you rent a portion of the business premises to another entity? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| I certify that the statements made in this application are true and complete to the best of my knowledge. I accept the license authorized and issued in response to this application with the condition that I report timely and pay any and all taxes due by me to the City. By signing this form, I acknowledge the personal liability under MCC section 1-32-300. Declaration of preparer (other than taxpayer) is based on all information of which preparer has knowledge. | | | | | |
| IF APPLICABLE, BE SURE ALL SALES TAX HAS BEEN PAID BY FORMER OWNER. BY LAW YOU MAY BE LIABLE FOR ANY UNPAID TAX. | | | | | |
| PRINT NAME/TITLE | | SIGNATURE OF OFFICER/OWNER (REQUIRED) | | DATE | |



COMMERCIAL BUSINESS LOCATIONS

ALL BUSINESSES WITH THEIR BUSINESS ADDRESS IN A COMMERCIAL ZONED AREA WITHIN MESA MUST COMPLETE THIS FORM. IF YOUR BUSINESS LOCATION IS IN A RESIDENTIAL AREA WITHIN MESA, COMPLETE THE RESIDENTIAL BUSINESS LOCATION FORM ON THE REVERSE SIDE IN LIEU OF THIS FORM.

• Business Name: _____

• Business Address: _____

• Do customers physically come to the business location? Yes ☐ No ☐

• Is there delivery and/or storage of materials, equipment or supplies at the physical business location? Yes ☐ No ☐ If yes, please explain.

• What type of business activity or work is performed at the business location?

Approval of this application is for the limited purpose of granting the applicant a Privilege (Sales) and Use Tax License to conduct taxable business activities within the City of Mesa. The granting of a Privilege (Sales) and Use Tax License shall not be construed as an express or implied certification that the premises upon which the applicant wishes to conduct business activities within the City of Mesa conforms to applicable City codes. The applicant agrees to comply with all City of Mesa codes and ordinances with respect to the above named business.

Contact Building Safety to address any code requirements regarding your business location. They are located at 55 N. Center Street or can be reached by phone at (480) 644-4273.

Signature of Owner, Partner or Officer



RESIDENTIAL BUSINESS LOCATIONS

COMPLETE THIS FORM IF YOUR BUSINESS ADDRESS IS IN A MESA RESIDENTIAL AREA. DO NOT COMPLETE THE COMMERCIAL BUSINESS LOCATION FORM (REVERSE SIDE) IF YOU ARE IN A RESIDENTIAL AREA.

You have applied for a Transaction Privilege (Sales) & Use Tax License for your business which is located in a residential zoning district within the City of Mesa. Businesses located in a residential district must meet guidelines limiting the impact of uses in residential districts. Please complete the following questionnaire. It will be used to determine if your request for a license in a residential district fits within the guidelines of a residential zoning district.

Business Name _____

Business Address _____

Please answer all the follow questions in regard to your home based business with a check mark in the 'yes' or 'no' box supplied.

- | | |
|---|---|
| 1. Yes <input type="checkbox"/> No <input type="checkbox"/> | Will this business be the main use of the residence? |
| 2. Yes <input type="checkbox"/> No <input type="checkbox"/> | Will employees come to the home? (Other than people that live in the home) |
| 3. Yes <input type="checkbox"/> No <input type="checkbox"/> | Will there be any storage of business materials or supplies outside of the main residence? |
| 4. Yes <input type="checkbox"/> No <input type="checkbox"/> | Will customers of the business come to the residence? |
| 5. Yes <input type="checkbox"/> No <input type="checkbox"/> | Will there be any commercial vehicles with a gross weight rating exceeding 13,000 lbs and/or dual rear wheels exceeding 17 inches in diameter kept at this residence? |
| 6. Yes <input type="checkbox"/> No <input type="checkbox"/> | Will any business related work be performed outside of the residential structure, in either the front or back yards? |

Provide an explanation for any "Yes" answers: _____

I certify that the statements made on this questionnaire are true and complete to the best of my knowledge.

Signature of Applicant (REQUIRED)